

Willard
CITY

June 30, 2008
FISCAL YEAR ENDING

CERTIFICATION OF BUDGET

ADOPTION OF BUDGET INFORMATION:

In compliance with Sections 10-6-111, 10-6-113, 10-6-118, 59-2-919 and 59-2-923, *Utah Code*, as amended which states in effect:

"On or before the first regularly scheduled town council meeting of May, the mayor shall prepare for the ensuing year, a tentative budget for each fund for which a budget is required. The council shall review, consider and tentatively adopt the tentative budget and shall establish the time and place of the public hearing to receive public comment on the budget. Before June 22, or in the case of a property tax increase before August 17, the governing body shall by resolution or ordinance adopt a budget for the ensuing fiscal period for each fund for which a budget is required. A copy of the final budget for each fund shall be filed with the State Auditor within 30 days after adoption."

I, the undersigned, certify that the attached budget document is a true and correct copy of the budget of Willard City for the fiscal year ending June 30, 2008 as approved and adopted by resolution or ordinance dated June 14, 2007. A public hearing meeting the requirements specified in *Utah Code* section (indicate which):

☒ 10-6-113-118 (no increase in tax rate - final budget adopted by June 22);

☐ 59-2-918-920 (increase in tax rate - final budget adopted by August 17)

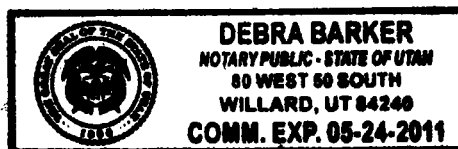
was held on June 14, 2007 for all budgetary funds.

Signed: _____
(Budget Officer)

Subscribed and sworn to this 16 day

of July, 2007.

Debra Barker
(Notary Public)



Ending June 30, 2008
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[illegible]

WILLARD CITY
Governmental Unit

Ending June 30, 2008
Fiscal Year

GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 2006__	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3400	CHARGES FOR SERVICES			
3410	General Government			
3411	Court Costs, Fees & Charges (Clerk)			
3412	Recording of Legal Documents (Recorder)			
3413	Zoning & Subdivision Fees	2,633.00	5,300.00	3,500.00
3415	Sale of Maps & Publications			
3416	Auditor's Fees			
3417	Surveyor's Fees			
3418	Treasurer's Fees			
3420	Public Safety	5,283.00	20,900.00	15,000.00
3421	Special Police Services			
3422	Special Protective Services			
3423	Corrective Fees (Jail)			
3430	Streets & Public Improvements			
3431	Street, Sidewalk & Curb Repairs			
3432	Parking Meter Revenue			
3433	Street Lighting Charges			
3440	Sanitation			
3441	Sewer Charges			
3442	Street Sanitation Charges			
3443	Refuse Collection Charges			
3444	Sale of Waste & Sludge			
3445	Weed Removal & Cleaning Charges			
3450	Health			
3470	Parks and Public Property	11,964.00	13,405.00	10,000.00
3480	Cemeteries			
3490	Miscellaneous Services:_____			
3500	FINES AND FORFEITURES	146,243.00	124,000.00	135,000.00
3510	Fines			
3520	Forfeitures			
3600	MISCELLANEOUS REVENUE			
3610	Interest Earnings	32,956.00	31,000.00	20,000.00
3620	Rents & Concessions			
3640	Sale of Fixed Assets - Compensation for Loss			
3650	Sale of Materials & Supplies	19,567.00	22,500.00	10,000.00
3670	Sales of Bonds			
3680	Other Financing - Capital Lease Obligations			

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GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 2006_____	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3800	CONTRIBUTIONS AND TRANSFERS			
3810	Transfer from:			
3820	Transfer from:			
	Transfer from:			
	Transfer from:			
	Transfer from:			
3850	Loan from:			
3860	Loan from:			
3870	Contribution from Private Sources			
3880	Beg. Class "B" Road Fund Bal. to be Appropri.			
3890	Beg. General Fund Bal. to be Appropriated			
	TOTAL REVENUES	811,139.00	740,902.00	670,900.00

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GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 2006____	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4100	GENERAL GOVERNMENT			
4110	Legislative			
4111	Commission or Council			
4112	Legislative Committees & Special Bodies			
4113	Ordinances & Proceedings			
4120	Judicial			
4121	City & Precint Courts	62,061.00	63,000.00	73,750.00
4122	Juvenile Court			
4123	District & Circuit Courts			
4124	Law Library			
4130	Executive & Central Staff Agencies			
4131	Executive			
4132	Boards & Commisions			
4133	Central Purchasing			
4134	Personnel			
4135	Budgeting			
4136	Data Processing			
4137	Microfilming			
4140	Administrative Agencies	154,459.00	203,000.00	222,150.00
4141	Auditor			
4142	Clerk			
4143	Treasurer			
4144	Recorder			
4145	Attorney			
4146	Surveyor			
4147	Assessor			
4150	Non-Departmental			
4160	General Governmental Buildings	16,409.00	15,000.00	17,950.00
4170	Elections			
4180	Planning & Zoning			
4190	Education & Community Promotion			
4200	PUBLIC SAFETY			
4210	Police Department	141,430.00	168,000.00	178,300.00
4220	Fire Department	245,638.00	33,600.00	31,000.00
4230	Corrections (Jail)			
4240	Protective Inspection			
4250	Other Protective			
4252	Agricultural Inspection			
4253	Animal Control & Regulation			
4254	Flood Control			
4255	Emergency Services (Civil Defense)			

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GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 2006____	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4300	PUBLIC HEALTH			
4310	Health Services			
4360	Infirmaries			
4400	HIGHWAYS & PUBLIC IMPROVEMENTS			
4410	Highways			
4415	Class "C" Road Program	38,400.00	47,000.00	63,000.00
4420	Sanitation			
4430	Sewage Collection & Disposal			
4440	Shop & Garage	52,303.00	51,000.00	59,950.00
4500	PARKS, RECREA. & PUBLIC PROPERTY			
4510	Park & Park Areas	15,032.00	19,600.00	24,800.00
4540	Park Lighting			
4560	Recreation & Culture			
4580	Libraries			
4590	Cemeteries			
4600	COMMUNITY & ECONOMIC DEVEL.			
4610	Community Planning			
4620	Community Development			
4630	Urban Redevelopment & Housing			
4650	Economic Development & Assistance			
4660	Economic Opportunity			
4700	DEBT SERVICE			
4710	Principal and Interest			
4800	TRANSFERS AND OTHER USES			
4810	Transfer to:			
4820	Transfer to: Capital Projects Fund	20,000.00	112,707.00	
	Transfer to:			
	Transfer to:			
	Transfer to:			

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GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 2006	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4850	Loan to:			
4860	Loan to:			
4870	Use of Restricted/Reserved Fund Balance			
4871	Class "C" Road Funds		27,995.00	
4900	MISCELLANEOUS			
4910	Judgments & Losses			
4970	FEMA Reimbursement of Flood Costs			
4980	Other Flood Costs			
4880	Appropriated Increase in Fund Balance	65,407.00		
	TOTAL EXPENDITURES	811,139.00	740,902.00	670,900.00

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CAPITAL PROJECTS FUND

FORM 4

Account Number	Description	Prior Year Actual 2006____	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
	Transfers from General Fund	20,000.00	112,707.00	
	Interest Income			
	Other additions			
	TOTAL REVENUE	20,000.00	112,707.00	0.00
	Beginning Fund Balance	389,150.00	317,499.00	390,060.00
	TOTAL AVAILABLE FOR APPROPR.	409,150.00	430,206.00	390,060.00
	EXPENDITURES:			
	Building improvements		9,846.00	100,000.00
	Parks & Trails			87,500.00
	Vehicles		30,300.00	26,000.00
	TOTAL EXPENDITURES	91,651.00	40,146.00	213,500.00
	Ending Fund Balance	317,499.00	390,060.00	176,560.00

OTHER FUNDS (Explain nature of fund)

Account Number	Description	Prior Year Actual 20____	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
	Transfers from General Fund			
	Interest Income			
	Other additions			
	Beginning fund balance to be appropriated			
	TOTAL REVENUE	0.00	0.00	0.00
	EXPENDITURES:			
	Appropriated increase in fund balance			
	TOTAL EXPENDITURES	0.00	0.00	0.00

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ENTERPRISE OR INTERNAL SERVICE FUND: _____

FORM 3

Account Number	Description	Prior Year Actual 2006	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	OPERATING REVENUE:			
	Charges for Services	313,903.00	315,458.00	295,000.00
	Interest Earned	4,946.00	17,500.00	1,500.00
	Other: _____			
	TOTAL OPERATING REVENUE	318,849.00	332,958.00	296,500.00
	OPERATING EXPENSES:			
	Personal Services	60,841.00	64,345.00	73,700.00
	Contractual Services	54,573.00	53,000.00	53,000.00
	Material and Supplies	87,900.00	95,908.00	103,000.00
	Depreciation	72,947.00	60,000.00	60,000.00
	Other	19,553.00	18,643.00	27,000.00
	TOTAL OPERATING EXPENSE	295,814.00	291,896.00	316,700.00
	OPERATING INCOME (LOSS)	23,035.00	41,062.00	-20,200.00
	NON-OPERATING REVENUE (EXPENSES) AND TRANSFERS:			
	Connection Fees/Impact	86,741.00	72,031.00	90,000.00
	Interest Expense	40,862.00	40,344.00	44,044.00
	Capital Contributions from Outside Sources			
	Operating transfers from:			
	Operating transfers to:			
	NET INCOME (LOSS)	68,914.00	72,749.00	25,756.00

ANALYSIS OF CASH REQUIREMENTS:

	CASH OPERATING NEEDS:			
	Net Income (Loss)	68,914.00	72,749.00	25,756.00
	Plus: Depreciation	72,947.00	60,000.00	60,000.00
	Less: Major Improvements & Capital Outlay		146,961.00	50,000.00
	Bond Principal Payments	-40,862.00	39,513.00	44,044.00
	TOTAL CASH PROVIDED (REQUIRED)	101,001.00	-53,725.00	-8,288.00
	SOURCE OF CASH REQUIRED:			
	Cash Balance at Beginning of Year		53,725.00	8,288.00
	Invest. & Other Curr. Assets to be Converted			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			
	TOTAL CASH REQUIRED	0.00	53,725.00	8,288.00